I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: July 30, 2008

Electronic Signature for Anthony A. Laurentano:/Anthony A. Laurentano/

Docket No.: TOW-066RCE (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Takashi Komura et al.

Application No.: 10/795,952 Confirmation No.: 1413

Filed: March 8, 2004 Art Unit: 1795

For: FUEL CELL, METHOD OF PRODUCING THE

FUEL CELL, AND FUEL CELL STACK

Examiner: T. S. H. Chuo

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated March 31, 2008 (Paper No. 20080325), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.